

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA

SOUTHLAW, PC,

Plaintiff,

vs.

CHRISTINE L. SWANSON, NANCY L.  
BLACK, INTERNAL REVENUE SERVICE,  
NEERPARK INC., and UNITED STATES OF  
AMERICA,

Defendants.

**4:17-CV-3104**

**MEMORANDUM AND ORDER**

This case came before the Court for non-jury trial on November 5, 2019. Pursuant to the Court's Order (Filing 71), the trial was set to commence at 9:00 a.m. in the Special Proceedings Courtroom of the Roman L. Hruska Federal Courthouse. The Court further ordered that any party's failure to attend the trial as scheduled would result in dismissal, with prejudice, of that non-attending party's claim to the remaining \$731.17 at issue. Filing 71.

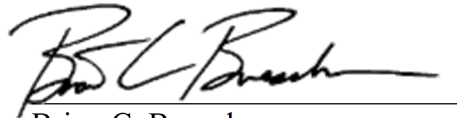
The hearing commenced at 9:07 a.m. and Defendant Christine L. Swanson timely appeared at the hearing with counsel, Thomas Monaghan. Defendant Nancy L. Black failed to appear. As a result of Black's failure to attend the trial and pursuant to the Court's prior Order (Filing 71), the Court entered an oral order dismissing with prejudice Black's claim of priority to the remaining \$731.17 plus interest. In accordance with the Court's oral order, the Court now dismisses, with prejudice, defendant Black's claim of priority and awards the remaining funds with interest to defendant Swanson.

IT IS THEREFORE ORDERED:

1. Defendant Black's claim of priority to the remaining \$731.17 plus interest is dismissed with prejudice;
2. Defendant Swanson is entitled to priority as to the remaining funds;
3. The Clerk of Court is ordered to distribute the remaining \$731.17 plus any accrued interest to defendant Swanson;
4. The Court will enter a separate judgment.

Dated this 5th day of November, 2019.

BY THE COURT:

A handwritten signature in black ink, appearing to read 'B. C. Buescher', written over a horizontal line.

Brian C. Buescher  
United States District Judge